

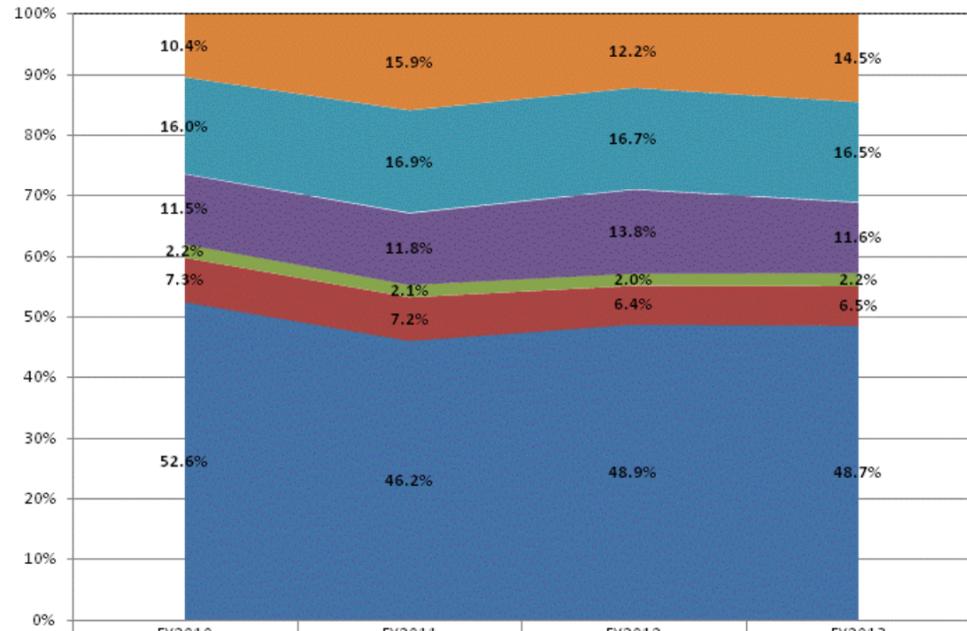
School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
DeKalb Co Eastern Com Sch Dist (1805)

DeKalb Co Eastern Com Sch Dist (1805)

	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2012	FY12 % of Total Exp	FY 2013	FY13 % of Total Exp
Student Academic Achievement	\$10,767,055	47.9%	\$11,408,908	46.4%	\$15,474,709	48.9%	\$16,408,178	48.7%
Student Instructional Support	\$1,847,786	8.2%	\$3,249,881	13.2%	\$2,670,224	8.4%	\$2,924,552	8.7%
Overhead and Operational	\$6,005,168	26.7%	\$6,984,012	28.4%	\$9,651,766	30.5%	\$9,465,235	28.1%
Nonoperational	\$3,860,279	17.2%	\$2,929,722	11.9%	\$3,855,683	12.2%	\$4,895,404	14.5%
Grand Total	\$22,480,288		\$24,572,523		\$31,652,383		\$33,693,369	

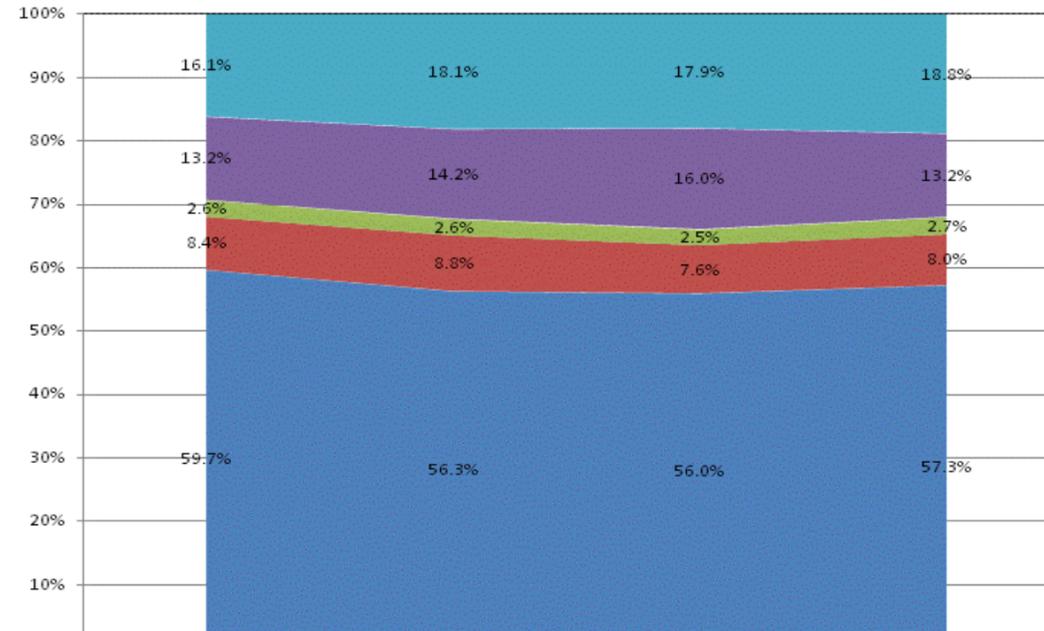
	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	56.1%	59.7%	57.3%	57.4%

All Expenditures



	FY2010	FY2011	FY2012	FY2013
Non-Operational	10.4%	15.9%	12.2%	14.5%
Other Overhead and Operational	16.0%	16.9%	16.7%	16.5%
Corporation Administration	11.5%	11.8%	13.8%	11.6%
School Administration	2.2%	2.1%	2.0%	2.2%
Other Student Instructional Support	7.3%	7.2%	6.4%	6.5%
Student Academic Achievement	52.6%	46.2%	48.9%	48.7%

Operational Expenditures Only



	FY2010	FY2011	FY2012	FY2013
Other Overhead and Operational	16.1%	18.1%	17.9%	18.8%
Corporation Administration	13.2%	14.2%	16.0%	13.2%
School Administration	2.6%	2.6%	2.5%	2.7%
Other Student Instructional Support	8.4%	8.8%	7.6%	8.0%
Student Academic Achievement	59.7%	56.3%	56.0%	57.3%

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Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$279,242	\$228,310	\$283,500	N/A	2%	24%
11100 Regular Programs; Elementary	\$2,266,591	\$2,391,894	\$2,325,551	\$2,531,686	12%	6%	9%
11200 Regular Programs; Middle/Junior High	\$607,447	\$601,069	\$565,054	\$569,702	-6%	-5%	1%
11300 Regular Programs; High School	\$1,059,655	\$1,610,638	\$1,476,835	\$1,478,876	40%	-8%	0%
11420 Vocational Education; Agriculture B	\$62,724	\$69,597	\$71,280	\$71,891	15%	3%	1%
11450 Vocational Education; Consumer and Homemaking	\$34,902	\$31,543	\$32,291	\$36,241	4%	15%	12%
11470 Vocational Education; Business Education	\$0	\$0	\$54,167	\$57,800	N/A	N/A	7%
11510 Vocational Education; Cooperative Education	\$57,288	\$52,837	\$45,008	\$48,697	-15%	-8%	8%
11590 Other Vocational Education Programs	\$0	\$0	\$1,988,311	\$2,418,339	N/A	N/A	22%
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$211,035	\$108,075	\$346,290	N/A	64%	220%
12110 Gifted And Talented; Gifted and Talented	\$12,147	\$38,997	\$0	\$0	-100%	-100%	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$28,916	\$27,143	N/A	N/A	-6%
12210 Mental Disabilities; Mild Mental Disabilities	\$306,890	\$314,186	\$127,951	\$114,642	-63%	-64%	-10%
12220 Mental Disabilities; Moderate Mental Disabilities	\$530,858	\$816,825	\$966,506	\$900,542	70%	10%	-7%
12230 Mental Disabilities; Severe Mental Disabilities	\$197,302	\$288,969	\$259,589	\$260,731	32%	-10%	0%
12310 Physical Impairment; Orthopedic Impairment	\$163,475	\$184,780	\$208,875	\$269,771	65%	46%	29%
12320 Physical Impairment; Multiple Disabilities	\$451,895	\$585,225	\$628,892	\$618,213	37%	6%	-2%
12330 Physical Impairment; Visual Impairment	\$105,066	\$166,756	\$199,109	\$200,185	91%	20%	1%
12340 Physical Impairment; Hearing Impairment	\$155,796	\$244,683	\$274,093	\$282,525	81%	15%	3%
12350 Physical Impairment; Homebound	\$2,587	\$10,215	\$19,252	\$9,088	251%	-11%	-53%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$1,076,835	\$1,447,991	\$1,628,192	\$2,099,546	95%	45%	29%
12510 Culturally Different; Communication Disorders	\$137,856	\$115,990	\$97,013	\$86,444	-37%	-25%	-11%
12520 Culturally Different; Compensatory	\$0	\$6,008	\$0	\$0	N/A	-100%	N/A
12610 Learning Disability	\$55,326	\$138,995	\$163,593	\$141,904	156%	2%	-13%
12810 Special Education Preschool	\$367,772	\$636,516	\$650,800	\$630,044	71%	-1%	-3%
12900 Other Special Programs	\$139,293	\$57,191	\$76,199	\$103,776	-25%	81%	36%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$0	\$0	\$431,399	\$460,584	N/A	N/A	7%
13200 Adult/Continuing Education Programs; Advanced Adult Education	\$0	\$0	\$50,562	\$12,700	N/A	N/A	-75%
13300 Adult/Continuing Education Programs; Occupational Programs	\$0	\$0	\$15,624	\$33,527	N/A	N/A	115%
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$0	\$0	\$35,520	\$44,180	N/A	N/A	24%
14100 Summer School Programs; Elementary	\$55,853	\$38,874	\$20,384	\$24,461	-56%	-37%	20%
14200 Summer School Programs; Middle/Junior High School	\$0	\$0	\$0	\$0	N/A	N/A	N/A
14300 Summer School Programs; High School	\$20,010	\$18,759	\$3,523	\$150	-99%	-99%	-96%
16100 Remediation Testing	\$17,695	\$22,922	\$622	\$0	-100%	-100%	-100%
16200 Preventive Remediation	\$51,007	\$38,675	\$58,870	\$60,894	19%	57%	3%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$147,594	\$169,882	\$377,333	\$258,434	75%	52%	-32%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$117,780	\$173,900	\$1,270,913	\$975,359	> 500%	461%	-23%
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$3,453	\$3,174	\$31,055	N/A	> 500%	> 500%
22110 Improvement of Instruction; Service Area Direction	\$80,580	\$19,604	\$17,960	\$26,865	-67%	37%	50%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$16,367	\$41,617	\$50,739	\$53,467	227%	28%	5%
22130 Improvement of Instruction; Instructional Staff Training	\$0	\$0	\$1,392	\$0	N/A	N/A	-100%
22220 Library/Media Services; School Library	\$180,528	\$212,984	\$86,125	\$83,395	-54%	-61%	-3%
22230 Library/Media Services; Audiovisual	\$2,307	\$0	\$0	\$0	-100%	N/A	N/A
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$317,154	\$274,523	N/A	N/A	-13%
22350 Instruction, Related Technology; Systems Operations	\$0	\$40,000	\$0	\$0	N/A	-100%	N/A
22360 Instruction, Related Technology; Network Support	\$127,526	\$158,524	\$436,714	\$435,598	242%	175%	0%
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Tr	\$0	\$1,523	\$325	\$0	N/A	-100%	-100%
22900 Other Support Service, Instructional Staff	\$0	\$12,134	\$17,903	\$19,327	N/A	59%	8%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$66,724	\$154,874	\$54,612	\$26,082	-61%	-83%	-52%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$13,434	\$0	\$0	\$0	-100%	N/A	N/A

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DeKalb Co Eastern Com Sch Dist (1805)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
26497 2007 Account Code - Teachers Retirement Fund	\$510,877	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$9,199,988	\$11,408,908	\$15,474,709	\$16,408,178	78%	44%	6%
Student Instructional Support							
21120 Attendance and Social Work Services; Attendance Services	\$18,392	\$0	\$0	\$0	-100%	N/A	N/A
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$30,595	\$29,013	\$34,618	\$35,192	15%	21%	2%
21220 Guidance Services; Counseling Services	\$148,362	\$185,173	\$186,834	\$190,710	29%	3%	2%
21340 Health Services; Nurse Services	\$37,242	\$115,040	\$136,434	\$139,122	274%	21%	2%
21390 Health Services; Other Health Services	\$247,690	\$410,480	\$415,660	\$503,303	103%	23%	21%
21410 Psychological Services; Service Area Direction	\$0	\$36,037	\$32,057	\$34,799	N/A	-3%	9%
21420 Psychological Testing	\$0	\$696,797	\$753,374	\$795,224	N/A	14%	6%
21430 Psychological Counseling	\$538,695	\$32,613	\$0	\$1,635	-100%	-95%	N/A
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$48,947	\$63,504	\$74,359	\$5,492	-89%	-91%	-93%
21810 Special Education Administration; Service Area Direction	\$0	\$19,100	\$17,920	\$0	N/A	-100%	-100%
21890 Special Education Administration; Other Special Education Administration	\$0	\$997,788	\$375,503	\$488,962	N/A	-51%	30%
21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
24100 Office of The Principal	\$486,523	\$664,337	\$643,466	\$730,114	50%	10%	13%
Student Instructional Support Total	\$1,556,445	\$3,249,881	\$2,670,224	\$2,924,552	88%	-10%	10%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$0	\$40,147	\$21,550	\$18,585	N/A	-54%	-14%
23120 Board of Education; Service Area Assistants	\$25,057	\$218	\$239	\$241	-99%	11%	1%
23150 Board of Education; Legal Services	\$9,049	\$27,464	\$19,012	\$57,842	> 500%	111%	204%
23160 Board of Education; Promotion Expenses	\$3,327	\$2,497	\$3,560	\$1,859	-44%	-26%	-48%
23190 Board of Education; Other Governing Body Services	\$0	\$30	\$0	\$0	N/A	-100%	N/A
23210 Executive Administration; Office of The Superintendent	\$262,313	\$347,564	\$311,418	\$325,704	24%	-6%	5%
23220 Executive Administration; Community Relations	\$2,780	\$26,217	\$15,410	\$14,613	426%	-44%	-5%
23290 Executive Administration; Other Executive Administration Services	\$868,436	\$30,662	\$1,565,951	\$1,434,116	65%	> 500%	-8%
25120 Fiscal Services; Service Area Direction	\$39,444	\$46,456	\$52,235	\$55,244	40%	19%	6%
25191 Other Fiscal Services; Refund of Revenue	\$300,636	\$271,314	\$156,286	\$492,719	64%	82%	215%
25300 Printing, Publishing, and Duplicating Services	\$35,111	\$31,456	\$24,513	\$21,317	-39%	-32%	-13%
25730 Personnel Services; Personnel Services	\$0	\$91,682	\$69,613	\$118,281	N/A	29%	70%
25750 Personnel Services; Health Services	\$47	\$1,524,886	\$1,883,506	\$994,508	> 500%	-35%	-47%
25790 Personnel Services; Other Professional Services	\$0	\$110,199	\$89,484	\$105,262	N/A	-4%	18%
25850 Administrative Technology Services; Network Support	\$0	\$56,761	\$107,889	\$230,116	N/A	305%	113%
25890 Other Technology Services	\$0	\$150	\$38,042	\$32,375	N/A	> 500%	-15%
25920 Ditch Assessments	\$188	\$0	\$233	\$233	24%	N/A	0%
25950 Other Assessments	\$0	\$1,462	\$0	\$0	N/A	-100%	N/A
25990 Other Support Services, Central	\$6,630	\$0	\$0	\$0	-100%	N/A	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,166,391	\$1,320,469	\$1,669,576	\$1,947,165	67%	47%	17%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$13,550	\$17,304	\$38,102	\$24,925	84%	44%	-35%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$165,560	\$190,153	\$346,122	\$357,314	116%	88%	3%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$858	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$159,422	\$0	\$0	\$0	N/A	N/A	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$2,760	\$15,293	\$4,453	\$5,174	87%	-66%	16%
26700 Operation and Maintenance of Plant Services; Insurance	\$191,931	\$62,122	\$112,722	\$123,149	-36%	98%	9%
27010 Student Transportation; Service Area Direction	\$46,012	\$148,710	\$175,436	\$147,385	220%	-1%	-16%
27100 Student Transportation; Vehicle Operation	\$809,268	\$775,880	\$790,837	\$817,991	1%	5%	3%
27200 Student Transportation; Monitoring Services	\$0	\$65,687	\$87,782	\$70,382	N/A	7%	-20%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$747,144	\$690,435	\$862,779	\$940,984	26%	36%	9%
27400 Student Transportation; Purchase of School Buses	\$88,818	\$362,967	\$410,824	\$319,039	259%	-12%	-22%

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Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
27500 Student Transportation; Insurance on Buses	\$39,963	\$48,016	\$90,865	\$125,838	215%	162%	38%
27900 Student Transportation; Other Student Transportation Services	\$77,282	\$88,318	\$66,815	\$9,263	-88%	-90%	-86%
31100 Food Services Operations; Service Area Direction	\$0	\$35,144	\$47,289	\$51,991	N/A	48%	10%
31200 Food Services Operations; Food Preparation and Dispensing	\$226,018	\$245,438	\$278,240	\$299,693	33%	22%	8%
31400 Food Services Operations; Food Purchases	\$219,997	\$308,911	\$310,986	\$321,927	46%	4%	4%
Overhead and Operational Total	\$5,507,989	\$6,984,012	\$9,651,766	\$9,465,235	72%	36%	-2%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$4,029	\$3,167	N/A	N/A	-21%
33200 Community Recreation	\$42	\$840	\$4,480	\$2,751	> 500%	228%	-39%
33400 Athletic Coaches	\$142,040	\$115,259	\$143,999	\$153,267	8%	33%	6%
33910 High School Band Uniforms	\$0	\$0	\$0	\$0	N/A	N/A	N/A
33950 Step Ahead	\$670	\$0	\$0	\$0	-100%	N/A	N/A
33990 Other Community Services; Other	\$7,164	\$4,939	\$1,725	\$1,725	-76%	-65%	0%
40200 Equipment Purchases over the School's Capitalization Threshold	\$0	\$0	\$0	\$101,741	N/A	N/A	N/A
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$138,203	\$73,959	\$39,888	\$130,399	-6%	76%	227%
43000 Facilities Acquisition and Construction; Professional Services	\$65,365	\$11,547	\$90,686	\$22,285	-66%	93%	-75%
45100 Building Acquisition, Construction and Improvements	\$271,069	\$47,944	\$73,686	\$735,219	171%	> 500%	> 500%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$503,060	\$502,273	\$0	\$0	-100%	-100%	N/A
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$3,189	\$52,398	\$0	\$1,603	-50%	-97%	N/A
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$261,401	\$93,162	\$109,168	\$79,642	-70%	-15%	-27%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$404,102	\$52,879	\$20,931	\$8,139	-98%	-85%	-61%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$315,669	\$144,911	\$307,368	\$621,858	97%	329%	102%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$20,180	\$6,735	\$22,269	\$7,736	-62%	15%	-65%
52200 Debt Services; Interest on Debt; Temporary Loans	\$61,856	\$71,085	\$27,454	\$15,870	-74%	-78%	-42%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,070,514	\$555,000	\$2,450,000	\$2,760,000	158%	397%	13%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$564,874	\$1,196,793	\$560,000	\$250,000	-56%	-79%	-55%
Nonoperational Total	\$3,829,398	\$2,929,722	\$3,855,683	\$4,895,404	28%	67%	27%
Prorated By Fund							
26491 2007 Account Code - PERF	\$268,039	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$851,540	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$14,667	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,234,031	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$38	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$18,152	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$2,386,468	\$0	\$0	\$0	N/A	N/A	N/A